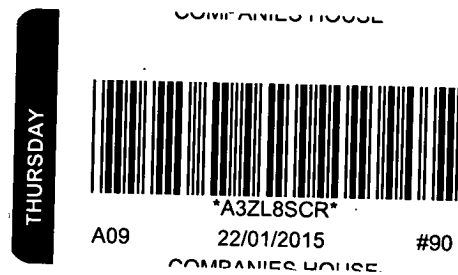


COMPANY REGISTRATION NUMBER 03787412

# **A & R COOLING SERVICES LIMITED**

## **ABBREVIATED ACCOUNTS**

**31 MAY 2014**



### **ACCOUNTS UNLOCKED LLP**

Chartered Certified Accountants  
Repton Manor  
Repton Avenue  
Ashford  
Kent  
TN23 3GP

**A & R COOLING SERVICES LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2014**

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# A & R COOLING SERVICES LIMITED

## ABBREVIATED BALANCE SHEET

31 MAY 2014

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets		157,200	209,600
Tangible assets		<u>1,928</u>	<u>2,145</u>
		<b>159,128</b>	<b>211,745</b>
<b>CURRENT ASSETS</b>			
Debtors		84,008	92,741
Cash at bank and in hand		<u>29,295</u>	<u>20,286</u>
		<b>113,303</b>	<b>113,027</b>
<b>CREDITORS: Amounts falling due within one year</b>		<u><b>112,314</b></u>	<u><b>139,223</b></u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>989</b>	<b>(26,196)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>160,117</b></u>	<u><b>185,549</b></u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	2	2
Profit and loss account		<u>160,115</u>	<u>185,547</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>160,117</b></u>	<u><b>185,549</b></u>

For the year ended 31 May 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

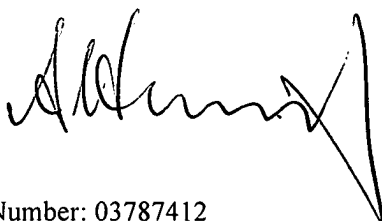
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 15 January 2015, and are signed on their behalf by:

A HERRING ESQ.  
Director



Company Registration Number: 03787412

The notes on pages 2 to 3 form part of these abbreviated accounts.

# **A & R COOLING SERVICES LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MAY 2014**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 10% straight line basis

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 20% reducing balance basis

Office Equipment - 25% reducing balance basis

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### **Deferred taxation**

Where material, deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

# A & R COOLING SERVICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MAY 2014

### 1. ACCOUNTING POLICIES *(continued)*

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### 2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
<b>COST</b>			
At 1 June 2013	524,000	7,766	531,766
Additions	—	374	374
<b>At 31 May 2014</b>	<u>524,000</u>	<u>8,140</u>	<u>532,140</u>
<b>DEPRECIATION</b>			
At 1 June 2013	314,400	5,621	320,021
Charge for year	52,400	591	52,991
<b>At 31 May 2014</b>	<u>366,800</u>	<u>6,212</u>	<u>373,012</u>
<b>NET BOOK VALUE</b>			
<b>At 31 May 2014</b>	<u>157,200</u>	<u>1,928</u>	<u>159,128</u>
At 31 May 2013	<u>209,600</u>	<u>2,145</u>	<u>211,745</u>

### 3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>